



STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 83/01

January 4, 1983

TO COUNTY ASSESSORS:

LISTINGS OF LETTERS TO COUNTY ASSESSORS

To assist you in keeping up to date on information sent out by the Assessment Standards Division, we are enclosing two listings of letters sent by us to county assessors during the year 1982. The first list is arranged numerically and indicates the date and subject of the letter. The second listing is arranged by topic and indicates the letter number.

A third listing enclosed is a cumulative index of letters by topic, including letters from 1978 to present. General housekeeping or transmittal-type letters have been excluded from this listing.

We plan to send the next lists in July. We hope this information will be useful to you.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:sk  
Enclosures

1982 Letters to County Assessors

<u>Number</u>	<u>Date</u>	<u>Subject</u>
82/01	January 8	Listing of Letters to County Assessors
82/02	January 5	1982 Exemption Guidelines
82/03	January 5	Training for Instructors Course
82/04	January 5	Appointment of Plumas County Assessor
82/05	January 8	Assessors' Key Personnel Questionnaire
82/06	January 8	College Exemption, Seminaries and Student Housing
82/07	January 14	Colusa County Assessment Practices Survey
82/08	January 19	AH 502, Change in Ownership Statement
82/09	January 22	Organization of the Board for 1982
82/10	January 22	Open-Space Statutes - Cancellation Fees and Charges
82/11	January 22	Air Carrier Supplemental Forms AH 570-1-L and AH 570-1-S
82/12	January 26	Corrections to Disaster Relief Assessment Procedures in the Light of Senate Bill 139
82/13	February 2	Disabled Veterans - Homeowners - Religious Exemptions Termination Notice
82/14	January 29	Court Decision, Rule 468
82/15	January 29	1982 Property Tax Calendar
82/16	January 29	Topical Indexes of Letters to Assessors
82/17	January 29	Assessors' Handbook Section 222, <u>Standard Form List</u>
82/18	February 2	Summary of Proposed Legislation Number 1
82/19	February 8	Kern County Assessment Practices Survey
82/20	February 8	1981 Homeowners' Exemption Multiple Claims List No. 3
82/21	February 9	Property Taxes Rule 462
82/22	February 9	Property Taxes Rule 1025
82/23	February 11	1980-81 Budgets and Workload Report
82/24	February 11	Checklist for the Submittal for Approval of Assessment Roll, Alphabetical Index, and Value Notification Forms to the State Board of Equalization
82/25	February 19	The Consumer Price Index and Property Having Stagnant or Declining Value
82/26	February 19	Appointment of Trinity County Assessor
82/27	February 19	Assessors' Handbook Section 533.80 Update
82/28	February 19	Air Carrier Supplemental Form AH-570-2
82/29	February 23	Summary of Proposed Legislation Number 2
82/30	February 26	Representative Periods for the 1982 Tax Year for the Assessment of Aircraft Operated by Certificated Air Carriers and Scheduled Air Taxi Operators

<u>Number</u>	<u>Date</u>	<u>Subject</u>
82/31	March 2	Assessors' Handbook Section 581, <u>Equipment Index Factors</u>
82/32	February 26	Taxable Publicly Owned Lands
82/33	March 1	Property Taxes Rule 462
82/34	March 1	Property Taxes Rule 1025
82/35	March 2	Assessors' Information Directory
82/36	March 1	1982-83 Contract Audit Program
82/37	March 2	List of Companies Entering Into Contracts With The California Pollution Control Financing Authority
82/38	March 9	Church, Welfare, and Religious Exemptions: Churches of Scientology
82/39	March 12	Summary of Proposed Legislation Number 3
82/40	March 12	Guidelines for the Approval of Training for Appraisers
82/41	March 12	The Board's Role in Discovering Changes in Ownership of Corporations, Partnerships, and Other Legal Entities
82/42	March 19	Board's Information Directory
82/43	March 17	Floating Homes
82/44	March 17	Assembly Bill 1603, Property Statements and Assessment Appeal Hearings
82/45	March 19	Property Taxes Rules 136, 251, 381-394, and 465
82/46	March 19	Property Taxes Rule 171
82/47	March 19	Assessors' Handbook Section 531, <u>Residential Building Costs</u>
82/48	March 19	Assessors' Handbook Section 587, <u>Aircraft Valuation Data</u>
82/49	March 23	New Calamity Relief Measure
82/50	March 23	1982 Homeowners' Exemption - Questions and Answers
82/51	March 26	County Assessors' List
82/52	March 26	Shasta County Assessment Practices Survey
82/53	March 26	San Joaquin County Assessment Practices Survey
82/54	March 26	Tehama County Assessment Practices Survey
82/55	March 26	Correction to Representative Periods for the 1982 Tax Year for the Assessment of Aircraft Operated by Certificated Air Carriers and Scheduled Air Taxi Operations
82/56	April 1	Summary of Proposed Legislation Number 4
82/57	April 6	Disabled Veterans' \$60,000 Exemption Income Limitation
82/58	April 6	Assembly Bill 1400 and the Mobilehome Reinstatement Program
82/59	April 5	Mariposa County Assessment Practices Survey

<u>Number</u>	<u>Date</u>	<u>Subject</u>
82/60	April 6	Summary of Proposed Legislation Number 5
82/61	April 9	Listings of Letters to County Assessors
82/62	April 9	Madera County Assessment Practices Survey
82/63	April 15	Property Taxes Rule 1025, Value of Timberland
82/64	April 16	AH 502 Change in Ownership Statement
82/65	April 23	Open Space Cancellation Fees
82/66	April 23	Welfare Exemption - 1982 Finding Sheets
82/67	April 28	Summary of Proposed Legislation Number 6
82/68	May 7	Safe Harbor Lease Transactions
82/69	May 7	Taxable Status of Personal Property Owned by Insurance Companies
82/70	May 11	Vessel and Aircraft Reporting Forms
82/71	May 11	Budget, Staff, and Roll Data
82/72	May 12	Summary of Proposed Legislation Number 7
82/73	May 27	Property Taxes Rule 462
82/74	June 4	Homeowners' Match for 1982
82/75	June 4	Appointment of Gene Mayer
82/76	June 8	State Board of Equalization Courses for 1982-83
82/77	June 8	Assessment of Possessory Interests in Undeveloped Mineral Rights Contrasted with Short-Term Possessory Interest Assessment
82/78	June 11	Property Taxes Rules 904, 905, and 1002
82/79	June 11	Property Taxes Rules 1, 4, 8, 253, 301, 305, and 1051
82/80	June 11	Property Taxes Rules 255, 371-380, and 401-412
82/81	June 11	Property Taxes Rules 124, 131, 151, 192, 202-205, 305.1, 311, 316, 321, 324, 460, and 460.1
82/82	June 11	Alameda County Assessment Practices Survey
82/83	June 11	Sonoma County Assessment Practices Survey
82/84	June 11	Appointment of Nevada County Assessor
82/85	June 14	Harvest Value Schedules
82/86	June 16	Summary of Proposed Legislation Number 8
82/87	June 22	Taxable Status of Personal Property Owned by Insurance Companies
82/88	July 8	Summary of Proposed Legislation Number 9
82/89	July 15	Easements of Intercounty Pipelines
82/90	July 27	Taxable Status of Property Owned by Banks and Financial Corporations
82/91	July 27	Assessment of Property Following Eminent Domain Proceedings Under Proposition Three

<u>Number</u>	<u>Date</u>	<u>Subject</u>
82/92	July 27	The Appraisal and Assessment of Timeshares
82/93	August 10	Listings of Letters to County Assessors
82/94	July 30	Retirement of Board Member George R. Reilly
82/95	August 6	Property Statement Forms and Tax Returns for 1983
82/96	August 6	Assessors' Handbook Section 534, <u>Rural Building Costs</u>
82/97	August 13	Financial Corporations
82/98	August 17	SBE Report of Costs Associated with AB 2298
82/99	August 17	Local Equalization Hearings Questionnaire
82/100	August 18	Summary of Proposed Legislation Number 10
82/101	August 17	Newly Appointed First Equalization District Board Member
82/101	August 16	Interim Assessor, Kern County
82/102	August 24	Specifications and Procedures for Approval of Property Statement, Production Report, and In-Lieu Tax Forms
82/103	August 24	1983 Claim for Exemption Forms
82/104	August 27	Schedule of SBE Formal Appraisal Courses for 1982-83
82/105	August 31	Lands Assessed Under Sections 423, 423.5, and 426 of the Revenue and Taxation Code Yield Rate Component - 1983 Lien Date
82/106	August 31	Historical Properties Assessed Under Sections 439, 439.1, 439.2, 439.3, and 439.4 of the Revenue and Taxation Code Yield Rate Component - 1983 Lien Date
82/107	September 1	Property Taxes Rule 173
82/108	September 10	Small Hydroelectric Projects
82/109	September 17	Summary of Proposed Legislation Number 11
82/110	September 24	Property Taxes Rule 1025
82/111	September 28	Summons to a Meeting at Visalia
82/112	October 1	Sales Tax as an Element of Cost for Equipment Leased to Federal Agencies
82/113	October 1	Spanish Form AH 266, 1983 Claim for Homeowners' Property Tax Exemption: Form AH 576E, Affidavit for 4% Assessment of Certain Vessels, Not Revised
82/114	October 1	Specifications and Procedures for Approval of 1983 Exemption Claim Forms and Checklist
82/115	September 30	Property Taxes Rule 173
82/116	October 5	Public Hearing - Form AH 267S Notice, Religious Exemption Change in Eligibility or Termination Notice
82/117	October 15	Assessors' Handbook Section 501, <u>General Appraisal Manual</u>
82/118	October 15	Property Taxes Rule 313
82/119	October 15	Property Taxes Rule 1045

<u>Number</u>	<u>Date</u>	<u>Subject</u>
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82/121	October 19	Public Hearing - Oil and Dissolved Gas Production Report, Form 566-D, and Dry Gas Production Report, Form 566-F
82/122	October 20	Separate Assessment of Timeshares
82/123	October 22	1982-83 Salary Survey Questionnaire
82/124	October 29	Escape Assessments: Correction to Letter Number 80/113
82/125	October 29	Revised Schedule of SBE Rural Appraisal Courses
82/126	November 3	Assembly Bill 3426, Agricultural Fairs Conducted on County Property--Church Property Leased to School Districts
82/127	November 9	Verification of Principal Residence Homeowners' Multiple Claims Listing No. 2 for 1982
82/128	November 12	Public Hearing--Change in Ownership Statement: Change in Control of Entity
82/129	November 19	Assembly Bill 2308--Welfare Exemption: Property in its Natural State
82/130	November 19	1981-82 Fiscal Year Activities of County Assessment Appeals Agencies
82/131	November 22	Adjustment of Timber Yield Tax Rate
82/132	November 23	Harvest Value Schedules
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82/135	December 3	Welfare Exemption - Rehabilitation-Living Quarters (Form AH 267R)
82/136	December 7	Taxable Government-Owned Property
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82/138	December 7	AH 267S Notice, Religious Exemption Change in Eligibility on Termination Notice
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